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**AMENDMENTS TO THE CLAIMS**

--1. (Currently amended) A method for manufacturing a security element for documents, forgery-proof labels, checks and seals, comprising the steps of:  
providing a polyester backing layer;  
applying a covering layer to at least one face of said backing layer,  
providing a second polyester backing layer which is applied to the other face of said covering layer,  
removing preset regions of said covering layer with a laser beam having a wavelength between 900 and 1100 nm, said preset regions defining a code which can be customized in any manner and detected in any manner,  
said laser beam acting on said covering layer through one of said backing layers.

2. (Previously amended) The method according to claim 1, wherein said covering layer comprises ink.

3. (Previously amended) The method according to claim 1, wherein said covering layer comprises a metallic layer.

4. (Previously amended) The method according to claim 1, wherein said covering layer comprises an aluminum layer.

5. (Previously amended) The method according to claim 1, wherein said covering layer comprises a magnetic layer.

6. (Deleted)

7. (Previously amended) The method according to claim 1, wherein said backing layer is constituted by a band to obtain threads, said band forming in succession a

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first region for obtaining optically detectable characters provided by means of conventional methods, said first regions being interleaved with regions for forming, in the covering layer, preset regions for obtaining said code which can be customized in any manner and detected in any manner.

8. (Previously amended) The method according to claim 7, further comprising, on said band, a region which can be coded and can be interleaved with said first region with optically detectable characters and with said region provided with a code which can be customized in any manner and detected in any manner.

9. (Previously amended) The method according to claim 1, wherein said laser beam has a solid-state Nd:Yag source.

10. (Previously amended) The method according to claim 1, wherein said laser beam has a wavelength which is comprised between 1030 and 110 nm.

11. (Original) The method according to claim 1, wherein said laser beam has a wavelength of 1064 nm.

12. (Original) The method according to claim 1, wherein said step of removing said preset regions is performed while said backing layer is inserted in a sheet of paper.

13. (Withdrawn) A security element for documents, forgery-proof labels, checks, seals and the like, comprising at least one backing layer on one face of which there is at least one covering layer, characterized in that it has, on said covering layer, preset regions with removal of said covering layer by means of a laser beam having a wavelength between 900 and 1200 nm, said preset regions forming a code which can be customized in any manner and detected in any manner.

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14. (Withdrawn) The security element according to claim 13, characterized in that it comprises a first region with optically detectable characters and a region with said code which can be customized in any manner and detected in any manner, said regions being mutually interleaved.

15. (Withdrawn) The security element according to claim 13, characterized in that it comprises interleaved regions which have optically detectable characters, magnetic codes and said code which can be customized in any manner and detected in any manner.

16. (Withdrawn) The security element according to claim 13, characterized in that it comprises a second backing layer which encloses said covering layer and in that said reset regions can be provided on said covering layer by means of said laser beam which passes through one of said backing layers.

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